

## SB0093S01 compared with SB0093

~~{deleted text}~~ shows text that was in SB0093 but was deleted in SB0093S01.

Inserted text shows text that was not in SB0093 but was inserted into SB0093S01.

**DISCLAIMER:** This document is provided to assist you in your comparison of the two bills. Sometimes this automated comparison will NOT be completely accurate. Therefore, you need to read the actual bills. This automatically generated document could contain inaccuracies caused by: limitations of the compare program; bad input data; or other causes.

Senator Wayne A. Harper proposes the following substitute bill:

### PROPERTY ~~{TAX}~~ ASSESSMENT NOTICE AMENDMENTS

2017 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Wayne A. Harper**

House Sponsor: \_\_\_\_\_

---

#### LONG TITLE

##### General Description:

This bill amends ~~{the property valuation notice that a county auditor is required to provide to each owner of real estate who is listed on the property tax assessment roll}~~ provisions relating to property assessment notices.

##### Highlighted Provisions:

This bill:

- ▶ requires ~~{the}~~ a county ~~{auditor to include in the property valuation notice information regarding:~~

- ~~delinquent property taxes;~~
- ~~unpaid fees, administrative costs, or interest for}~~ treasurer to provide notice to an owner of property for which a municipality or a local district~~;~~
- ~~certain assessments; and~~

## SB0093S01 compared with SB0093

- ~~any other amounts that will be due on the property tax notice}~~ has incurred certain unpaid costs and expenses:
  - requires the notice to include:
    - the amount of unpaid costs and expenses;
    - contact information for the property owner to contact the municipality or local district; and
    - notification of what will happen if the unpaid costs and expenses are not paid;
  - and
  - makes technical changes.

### Money Appropriated in this Bill:

None

### Other Special Clauses:

This bill provides a special effective date.

### Utah Code Sections Affected:

AMENDS:

~~{59-2-919.1}~~ 10-11-4, as last amended by Laws of Utah ~~{2016, Chapter 98~~  
~~}{2011, Chapter 172~~  
17-24-1, as last amended by Laws of Utah 2012, Chapter 17  
17B-1-902, as last amended by Laws of Utah 2016, Chapter 353

---

*Be it enacted by the Legislature of the state of Utah:*

#### Section 1. Section 10-11-4 is amended to read:

##### **10-11-4. Costs of removal to be included in tax notice.**

(1) A municipality may certify to the treasurer of the county in which a property described in Section 10-11-3 is located, the unpaid costs and expenses that the municipality has incurred under Section 10-11-3 with regard to the property.

(2) If the municipality certifies with the treasurer of the county any costs or expenses incurred for a property under Section 10-11-3, the treasurer shall enter the amount of the costs and expenses on the assessment and tax rolls of the county in the column prepared for that purpose.

(3) If current tax notices have been mailed, the treasurer of the county may carry the

## SB0093S01 compared with SB0093

costs and expenses described in Subsection (2) on the assessment and tax rolls to the following year.

(4) After entry by the treasurer of the county, the amount entered:

(a) shall have the force and effect of a valid judgment of the district court;

(b) is a lien upon the property; and

(c) shall be collected by the treasurer of the county in which the property is located at the time of the payment of general taxes.

(5) Upon payment of the costs and expenses:

(a) the judgement is satisfied;

(b) the lien is released from the property; and

(c) receipt shall be acknowledged upon the general tax receipt issued by the treasurer.

(6) (a) If a municipality certifies unpaid costs and expenses under this section, the treasurer of the county shall provide a notice, in accordance with this Subsection (6), to the owner of the property for which the municipality has incurred the unpaid costs and expenses.

(b) In providing the notice required in Subsection (6)(a), the treasurer of the county shall:

(i) include the amount of unpaid costs and expenses that a municipality has certified on or before July 15 of the current year;

(ii) provide contact information, including a phone number, for the property owner to contact the municipality to obtain more information regarding the amount described in Subsection (6)(b)(i); and

(iii) notify the property owner that:

(A) if the amount described in Subsection (6)(b)(i) is not paid in full by September 15 of the current year, any unpaid amount will be included on the property tax notice required by Section 59-2-1317; and

(B) the failure to pay the amount described in Subsection (6)(b)(i) has resulted in a lien on the property in accordance with this section.

(c) The treasurer of the county shall provide the notice required by this Subsection (6) to a property owner on or before August 1.

~~(6)~~ (7) This section does not apply to any public building, public structure, or public improvement.

## SB0093S01 compared with SB0093

### Section 2. Section 17-24-1 is amended to read:

#### **17-24-1. General duties of treasurer.**

The county treasurer shall:

(1) receive all money belonging to the county and all other money by law directed to be paid to the treasurer, including proceeds of bonds, notes, or other evidences of indebtedness issued under Title 11, Chapter 14, Local Government Bonding Act;

(2) deposit and invest all money received under Title 51, Chapter 7, State Money Management Act;

(3) keep a record of the receipts and expenditures of all such money;

(4) disburse county money:

(a) on a county warrant issued by the county auditor; or

(b) subject to Section 17-19a-301, by a county check or such other payment mechanism as may be adopted pursuant to Chapter 36, Uniform Fiscal Procedures Act for Counties;

(5) perform the duties assigned to the treasurer under Title 59, Chapter 2, Part 13, Collection of Taxes;

(6) perform the duties under Title 59, Chapter 2, Part 13, Collection of Taxes, that have been reassigned to the treasurer in an ordinance adopted under Section 17-16-5.5; ~~and~~

~~(7); and~~

(7) provide the notice required under Section 10-11-4 or 17B-1-902; and

~~(7)~~ (8) perform other duties that are required by law or ordinance.

### Section 3. Section 17B-1-902 is amended to read:

#### **17B-1-902. Lien for past due service fees -- Partial payment allocation.**

(1) (a) A local district may file a lien on a customer's property for past due fees for commodities, services, or facilities that the district has provided to the customer's property by certifying, subject to Subsection ~~(2)~~ (3), to the treasurer of the county in which the customer's property is located the past due fees, including, subject to Section 17B-1-902.1, applicable interest and administrative costs.

(b) Upon certification under Subsection (1)(a), the past due fees, and if applicable, interest and administrative costs, become a lien on the customer's property to which the commodities, services, or facilities were provided.

(c) A lien filed in accordance with this section has the same priority as, but is separate

## SB0093S01 compared with SB0093

and distinct from, a property tax lien.

(2) (a) If a local district certifies past due fees under Subsection (1)(a), the treasurer of the county shall provide a notice, in accordance with this Subsection (2), to the owner of the property for which the local district has incurred the past due fees.

(b) In providing the notice required in Subsection (2)(a), the treasurer of the county shall:

(i) include the amount of past due fees that a local district has certified on or before July 15 of the current year;

(ii) provide contact information, including a phone number, for the property owner to contact the local district to obtain more information regarding the amount described in Subsection (2)(b)(i); and

(iii) notify the property owner that:

(A) if the amount described in Subsection (2)(b)(i) is not paid in full by September 15 of the current year, any unpaid amount will be included on the property tax notice required by Section 59-2-1317; and

(B) the failure to pay the amount described in Subsection (2)(b)(i) has resulted in a lien on the property in accordance with this section.

(c) The treasurer of the county shall provide the notice required by this Subsection (2) to a property owner on or before August 1.

~~[(2)]~~ (3) (a) If a local district certifies past due fees under Subsection (1)(a), the county treasurer shall include on a property tax notice issued in accordance with Section 59-2-1317 an unpaid fee, administrative cost, or interest described in Subsection (1)(a).

(b) If an unpaid fee, administrative cost, or interest is included on a property tax notice in accordance with Subsection ~~[(2)]~~ (3)(a), the county treasurer shall on the property tax notice:

(i) clearly state that the unpaid fee, administrative cost, or interest is for a service provided by the local district; and

(ii) itemize the unpaid fee, administrative cost, or interest separate from any other tax, fee, interest, or penalty that is included on the property tax notice in accordance with Section 59-2-1317.

(3) A lien under Subsection (1) is not valid if certification under Subsection (1) is made after the filing for record of a document conveying title of the customer's property to a

## SB0093S01 compared with SB0093

new owner.

(4) Nothing in this section may be construed to:

(a) waive or release the customer's obligation to pay fees that the district has imposed;

(b) preclude the certification of a lien under Subsection (1) with respect to past due fees for commodities, services, or facilities provided after the date that title to the property is transferred to a new owner; or

(c) nullify or terminate a valid lien.

(5) After all amounts owing under a lien established as provided in this section have been paid, the local district shall file for record in the county recorder's office a release of the lien.

~~{ Section 1. Section 59-2-919.1 is amended to read:~~

~~59-2-919.1. Notice of property valuation and tax changes.~~

~~(1) In addition to the notice requirements of Section 59-2-919, the county auditor, on or before July 22 of each year, shall notify each owner of real estate who is listed on the assessment roll.~~

~~(2) The notice described in Subsection (1) shall:~~

~~(a) except as provided in Subsection (4), be sent to all owners of real property by mail 10 or more days before the day on which:~~

~~(i) the county board of equalization meets; and~~

~~(ii) the taxing entity holds a public hearing on the proposed increase in the certified tax rate;~~

~~(b) be on a form that is:~~

~~(i) approved by the commission; and~~

~~(ii) uniform in content in all counties in the state; [and]~~

~~(c) contain for each property:~~

~~(i) the assessor's determination of the value of the property;~~

~~(ii) the date the county board of equalization will meet to hear complaints on the valuation;~~

~~(iii) itemized tax information for all applicable taxing entities, including:~~

~~(A) the dollar amount of the taxpayer's tax liability for the property in the prior year;~~

and

## SB0093S01 compared with SB0093

- ~~—— (B) the dollar amount of the taxpayer's tax liability under the current rate;~~
- ~~—— (iv) the tax impact on the property;~~
- ~~—— (v) the time and place of the required public hearing for each entity;~~
- ~~—— (vi) property tax information pertaining to:~~
  - ~~—— (A) taxpayer relief;~~
  - ~~—— (B) options for payment of taxes; and~~
  - ~~—— (C) collection procedures;~~
- ~~—— (vii) information specifically authorized to be included on the notice under this chapter;~~
- ~~—— (viii) the last property review date of the property as described in Subsection 59-2-303.1(1)(c); and~~
- ~~—— (ix) other property tax information approved by the commission[.]; and~~
- ~~—— (d) if applicable:~~
  - ~~—— (i) state the amount of:~~
    - ~~—— (A) delinquent property taxes, including any applicable interest and penalties required by this chapter;~~
    - ~~—— (B) unpaid fees, administrative costs, or interest for a local district owed in accordance with Title 17B, Chapter 1, Provisions Applicable to All Local Districts;~~
    - ~~—— (C) assessments assessed in accordance with Section 11-42-401; and~~
    - ~~—— (D) any other amounts that will be due on the property tax notice under Section 59-2-1317;~~
  - ~~—— (ii) state that any amounts described under Subsections (2)(d)(i)(A) through (D) that are not paid by October 31 will be included on the property tax notice under Section 59-2-1317; and~~
  - ~~—— (iii) provide contact information, including a phone number, for the taxpayer to contact the appropriate taxing entity to obtain more information regarding any amounts described under Subsections (2)(d)(i)(A) through (D);~~
- ~~—— (3) If a taxing entity that is subject to the notice and hearing requirements of Subsection 59-2-919(4) proposes a tax increase, the notice described in Subsection (1) shall state, in addition to the information required by Subsection (2):~~
  - ~~—— (a) the dollar amount of the taxpayer's tax liability if the proposed increase is approved;~~

## SB0093S01 compared with SB0093

~~—— (b) the difference between the dollar amount of the taxpayer's tax liability if the proposed increase is approved and the dollar amount of the taxpayer's tax liability under the current rate, placed in close proximity to the information described in Subsection (2)(c)(v); and~~

~~—— (c) the percentage increase that the dollar amount of the taxpayer's tax liability under the proposed tax rate represents as compared to the dollar amount of the taxpayer's tax liability under the current tax rate.~~

~~—— (4) (a) Subject to the other provisions of this Subsection (4), a county auditor may, at the county auditor's discretion, provide the notice required by this section to a taxpayer by electronic means if a taxpayer makes an election, according to procedures determined by the county auditor, to receive the notice by electronic means:~~

~~—— (b) (i) If a notice required by this section is sent by electronic means, a county auditor shall attempt to verify whether a taxpayer receives the notice:~~

~~—— (ii) If receipt of the notice sent by electronic means cannot be verified 14 days or more before the county board of equalization meets and the taxing entity holds a public hearing on a proposed increase in the certified tax rate, the notice required by this section shall also be sent by mail as provided in Subsection (2).~~

~~—— (c) A taxpayer may revoke an election to receive the notice required by this section by electronic means if the taxpayer provides written notice to the county auditor on or before April 30:~~

~~—— (d) An election or a revocation of an election under this Subsection (4):~~

~~—— (i) does not relieve a taxpayer of the duty to pay a tax due under this chapter on or before the due date for paying the tax; or~~

~~—— (ii) does not alter the requirement that a taxpayer appealing the valuation or the equalization of the taxpayer's real property submit the application for appeal within the time period provided in Subsection 59-2-1004(2).~~

~~—— (e) A county auditor shall provide the notice required by this section as provided in Subsection (2), until a taxpayer makes a new election in accordance with this Subsection (4), if:~~

~~—— (i) the taxpayer revokes an election in accordance with Subsection (4)(c) to receive the notice required by this section by electronic means; or~~

~~—— (ii) the county auditor finds that the taxpayer's electronic contact information is invalid.~~

~~—— (f) A person is considered to be a taxpayer for purposes of this Subsection (4)~~

## SB0093S01 compared with SB0093

regardless of whether the property that is the subject of the notice required by this section is exempt from taxation.

† Section ~~{2}~~4. **Effective date.**

This bill takes effect on January 1, 2018.

†

**Legislative Review Note**

**Office of Legislative Research and General Counsel**